

SECOND REGULAR SESSION

[TRULY AGREED TO AND FINALLY PASSED]

# HOUSE BILL NO. 1455

## 97TH GENERAL ASSEMBLY

5450HL01T

2014

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### AN ACT

To repeal section 136.300, RSMo, and to enact in lieu thereof one new section relating to tax liability disputes.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Section 136.300, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 136.300, to read as follows:

136.300. 1. With respect to any issue relevant to ascertaining the tax liability of a taxpayer all laws of the state imposing a tax shall be strictly construed against the taxing authority in favor of the taxpayer. The director of revenue shall have the burden of proof with respect to any factual issue relevant to ascertaining the liability of a taxpayer only if:

(1) The taxpayer has produced evidence that establishes that there is a reasonable dispute with respect to the issue; and

(2) The taxpayer has adequate records of its transactions and provides the department of revenue reasonable access to these records[; and] .

[(3) In the case of a partnership, corporation or trust, the net worth of the taxpayer does not exceed seven million dollars and the taxpayer does not have more than five hundred employees at the time the final decision of the director of the department of revenue is issued.]

2. This section shall not apply to any issue with respect to the applicability of any tax [exemption or] credit.

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EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.